

IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF NORTH CAROLINA
WESTERN DIVISION
No. 5:17-CV-366-D

THE UNITED STATES OF AMERICA,)
)
Plaintiff,)
)
v.)
)
LARRY DARNELL HILL, JR.,)
)
Defendant.)


ORDER

On September 14, 2017, Larry Darnell Hill, Jr. (“Hill” or “defendant”) moved to dismiss this action for lack of subject-matter jurisdiction [D.E. 6]. On October 4, 2017, the United States responded in opposition [D.E. 8]. On October 23, 2017, Hill replied [D.E. 12].

The court has subject-matter jurisdiction under 28 U.S.C. §§ 1340, 1345 and 26 U.S.C. §§ 7402(a), 7407, and 7408. Hill’s remaining arguments are baseless.

In sum, Hill’s motion to dismiss [D.E. 6] is DENIED.

SO ORDERED. This 31 day of October 2017.



JAMES C. DEVER III
Chief United States District Judge